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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**WITHHOLDING TAX ON INCOME OF
NONRESIDENT SHAREHOLDERS**

SC1120S-WH(Rev. 10/2/13)
3312**Line by Line Instructions**

- Line 1** The amount from line 5 of SC1120S is South Carolina taxable income. Reduce the amount from line 5 of SC1120S by the amount of directly allocated income. (Taxpayers requesting an extension of time to file SC1120S must estimate an amount of income subject to withholding. Enter this estimated amount on Line 1).
- Line 2** The amount on this line is total income allocated to nonresident shareholders.
- Line 3** Reduce line 2 by amounts exempt from withholding by affidavit, by composite filing, or real estate gain subject to buyer withholding. **Include affidavits if not previously filed.**

File this return and pay withholding tax due by the fifteenth day of the third month following taxable year end of the S corporation.

Mail to: South Carolina Department of Revenue, Corporation, Columbia, SC 29214-0006. Include Business Name, FEIN, and SC File Number on both the form and the check.

**USE BLACK INK ONLY
PLEASE DO NOT CUT, SUBMIT ENTIRE PAGE**

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**WITHHOLDING TAX ON INCOME OF
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SC1120S-WH(Rev. 10/2/13)
3312**SC CORPORATE FILE #****INCOME ACCT PERIOD END (MM-YY)**

FEIN

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| <p>1. Amount from line 5 of SC1120S (less allocated income). 1.</p> <p>2. Line 1 times ____ % of income allocated to non-resident shareholders. 2.</p> <p>3. Amount of line 2 exempt from withholding. Attach statement. See instructions . . . 3.</p> <p>4. Subtract line 3 from line 2. 4.</p> <p>5. Withholding tax due: Line 4 x .05 5.</p> <p>6. Overpayment transferred from SC1120S, line 13d. 6.</p> <p>7. Subtract line 6 from line 5. 7.</p> | <p>_____ .00</p> <p>_____ .00</p> <p>_____ .00</p> <p>_____ .00</p> <p>_____ .00</p> <p>_____ .00</p> <p>_____ .00</p> <p>_____ .00</p> |
|--|---|

(Signature of duly authorized officer / taxpayer)

Date

Corporate Name and Address

CLIP CHECK HERE

33121021

14-0822